

**STATE OF ALASKA
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
DIVISION OF OCCUPATIONAL LICENSING
BOARD OF PUBLIC ACCOUNTANCY**

**MINUTES OF TELECONFERENCE MEETING
December 14, 2004**

By authority of AS 08.04.025 and AS 08.01.070(2), and in compliance with the provisions of AS 44.62, Article 6, a scheduled meeting of the Alaska State Board of Public Accountancy was held on December 14, 2004, beginning at 11:00 a.m. The meeting was held by teleconference originating at 333 Willoughby Avenue in Juneau, Alaska.

Tuesday, December 14, 2004

Item 1 Call to Order/Roll Call

The meeting was called to order by Steve Tarola, Chairperson, at 11:02 a.m. There were present, constituting a quorum:

Steve Tarola - CPA, Chair
Sandra Wilson - CPA
Marjorie Kaiser - CPA
Dan Kennedy - CPA
Max Mertz - CPA
Laura Welles - Public Member, Vice-Chair
Catherine Wilson – Public Member

In attendance from the Department of Commerce, Division of Occupational Licensing, was:

Cynthia Cintra, Licensing Examiner
Ginger Morton, Licensing Supervisor

In attendance from the Department of Law, was:

Gayle Horetski, Assistant Attorney General

A member of the public in attendance was:

Corrine Eagle, applicant for CPA licensure

Item 2 Public Comment

Ms. Corrine Eagle thanked the board for conducting a teleconference to reconsider her application for licensure as a CPA. The board failed to take action on Ms. Eagle's application at its September 29-October 1, 2004 board meeting because they could not determine that she had the equivalent of an accounting concentration with her bachelor's degree. Following the board meeting, Ms. Eagle was mistakenly sent a letter informing her that the board had denied her application and she was given her appeal rights, which she took advantage of.

The matter was assigned to Assistant Attorney General Gayle Horetski and was brought before Hearing Officer Stebing. Upon discovering later that Ms. Eagle's application had not actually been denied, the matter was remanded to the board by stipulation between the parties. This teleconference was scheduled upon the request of Ms. Eagle to resolve the matter.

The board recognized, based on a course syllabus, that Ms. Eagle did indeed have an accounting concentration. Sandra Wilson apologized and told Ms. Eagle that the board had not been able to discern her application had been complete at the September/October board meeting.

Item 3 Application Review

On a motion duly made by Marjorie Kaiser, seconded by Max Mertz, and approved unanimously, it was

RESOLVED to approve the application for CPA licensure of Corrine Eagle.

Ms. Eagle thanked the board.

On another matter Ms. Horetski asked the board its status on signing the Public Company Accounting Oversight Board (PCAOB) agreement.

Ms. Cintra told Ms. Horetski that the board had not yet reviewed the information but will do so at the next board meeting tentatively scheduled for January 27-28, 2005.

Ms. Horetski informed the board that she had researched the matter and that it is okay for the board to sign the agreement.

Ms. Horetski left the meeting at 11:10 a.m.

Item 4 **Regulations - Commissions & Contingent Fees** Jun Maiquis, Regulations Specialist joined the meeting at 11:10 a.m.

On a motion duly made by Sandy Wilson, seconded by Marjorie Kaiser, and approved unanimously, it was

RESOLVED to ask the Regulations Specialist to public notice the draft regulations for 12 AAC 04.030 Contingent fees and 12 AAC 04.100 Commissions.

Marjorie Kaiser informed the board that the Alaska Society of Certified Public Accountants has drafted a resolution in support of these regulation changes.

There was no time to discuss the Regional Directors' Focus Questions with the board. Mr. Tarola had drafted responses to the questions and will email them to Ms. Cintra. Ms. Cintra will then in turn forward the questions on to board members for their input, which will then be forwarded on to Mr. Tarola.

Adjourn ***The board adjourned at 11:30 a.m.***

Respectfully submitted:

Cynthia Cintra, Licensing Examiner

Approved:

Steve Tarola, CPA, Chairperson
Board of Public Accountancy

Date: _____